

--- 2 Pounds - “Plug Tobacco” - *fine roulette* - 89 x 26 mm. ---

The earliest listed dated use of **RM-398** the fine roulette two pound “Plug Tobacco” stamp comes from “Imperial Tobacco”, Granby, in December 1938. The hidden letters are “H-C”, and Chris Ryan reports that the die was submitted for approval on March 2nd 1938. BABN records indicate that the plate was prepared for 50 stamps - (probably 5 x 10).



★**RM-398** - 2 pounds, black, *fine roulette*, control number **0558023**, coded **1-23-D** / **CID** by “Imperial Tobacco”, Granby, P.Q., in December 1938



★**RM-398n**- 2 pounds, black, *fine roulette*, without control numbering

0489002		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
0558023 ★	12/38	RM-398	2 pounds, black, fine roulette, coded 1-23-D / CID
0591963	01/39	RM-398	2 pounds, black, fine roulette, coded 1-23-D / AJA
0726791		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
0738727		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
0763116		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
0937852	06/39	RM-398	2 pounds, black, fine roulette, coded 1-23-D / CJB - ex Brandom catalogue
1802339	05/40	RM-398	2 pounds, black, fine roulette, coded 1-23-D / BKB
1839639	06/40	RM-398	2 pounds, black, fine roulette, coded 1-23-D / CKB
1903407		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
1976473		RM-398	2 pounds, black, fine roulette, rolled 1-10-D

This is an odd manuscript in purple ink. Does it read **5**.....**5**, or is it simply a notation to denote its purchase under the June 1940 Budget? Judging from the control number it seems that it was probably used at 2 pounds.



★**RM-398** - 2 pounds, black, *fine roulette*, control number **2226751**, roller cancelled **1-10-D** in violet ink

2226751 ★		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
2260201 ★	10/40	RM-398 **	2 pounds, black, fine roulette, stamped 0 4 D , a 6½ x 4½ x 3 inches can of King George's Navy - CHEWING TOBACCO probably the month is missing in this last quarter (D 1 , D 2 or D 3).
2660827		RM-398	2 pounds, black, fine roulette, a 6½ x 4½ x 3 inches can of King George's Navy - CHEWING TOBACCO

3125493		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
3125493		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
3132615		RM-398	2 pounds, black, fine roulette, rolled 1-10-D
3351858	06/42	RM-398	2 pounds, black, fine roulette, cancelled 1-23-D / CMB

When the Budget of June 24th 1942, under the “Special War Measures Act” imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, “Imperial Tobacco” surcharged their *on-hand* sheets of the fine roulette two pound RM-398 in red ink with their two-line 4 and 3 mm. Gothic **33¢ / EXCISE TAX** as the Imperial company provisional **RM-414**.

The collection *does not contain*, and I *have not seen*, a copy of this item. I really do not understand the 33¢ surcharge from this period. At the 1942 excise rate of 1¢ per ounce, *or fraction thereof*, how does one come up with a surcharge of 33¢ on a two pound package? Were these Imperial Tobacco packages just marginally above 2 pounds? Do the controls on **RM-414** fit prior to, or after, the **32¢ / EXCISE TAX** Imperial red surcharge **RM-412**?

WANTED!

RM-414 - 33¢ / EXCISE TAX on 2 pounds, *fine roulette*, Imperial Tobacco’s red Gothic surcharge of RM-398 for the June 1942 Budget

from the “Canadian Revenue Newsletter” - # 50 of September 2005 - by Chris Ryan

“During the early 1940s, Imperial Tobacco was producing two of its twenty-one brands of pressed tobacco in two sizes of individual plugs, smaller plugs (e.g. one-ninth pound) for eastern Canada and larger plugs (one-eighth pound) for western Canada. Both of these special brands were sold in 1 and 2 pound packages for a total of eight items. A comparison of wholesale and retail prices for these items indicates that western consumers were paying slightly more per packages than their eastern counterparts for supposedly identical weights of tobacco, while there was no east-west price variation for the remaining nineteen brands. It is surmised by this writer that the different sizes of individual plugs produced what was in fact a slightly greater weight of tobacco in the western packages and therefore a slightly higher amount of excise tax”.

It seems to me, that there must be some correlation between the **32¢** and **33¢** excise tax on the two pound packages, but the math and package sizes listed by Chris just do not add up. I have seen no similar *excise tax* variation of **16¢** and **17¢** on Imperial’s one pound package. Possibly “Imperial Tobacco” was not producing the one pound plug package for sale in western Canada.

The BABN **33¢** dark blue BABN surcharge on two pounds **RM-433** is found in the collection as used by “Imperial Tobacco” in January 1943, and the BABN **66¢** dark blue surcharge on two pounds **RM-470** is found used by “Imperial Tobacco” from April to August 1943, and again from January to March 1944. In this later January to March 1944 time frame, **RM-469**, the **66¢** on **64¢** BABN dark blue re-surcharge on two pounds, can also be found as used by “Imperial Tobacco”.

When the Budget of June 24th 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco “Imperial Tobacco” surcharged **RM-398** in *red ink* with the two-line 4 and 3 mm. Gothic **32¢ / EXCISE TAX** as the Imperial provisional **RM-412**.



★**RM-412** - **32¢ / EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **3476113**,
The “Imperial Tobacco” red Gothic surcharge of RM-398, coded **1-23D / CMC** in September 1942

3425543	08/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BMC
3430929	08/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BMC
3432034	08/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CMB
3447074	08/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BMC
3476113 ★	09/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CMC
3483720	09/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CMC
3486479	09/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CMC
3498678	09/42	RM-412	32¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CMC

Note: **3432034** appear to have an erroneous reversed cancellation **CMB** instead of **BMC**,
or have I simply reversed its transcription? - where is this item today?

Under the June 1942 Budget “Macdonald Tobacco” surcharged **RM-398** with a two-line *red* mimeograph in “elite” lettering **32¢ EXCISE / TAX** as the provisional **RM-418**.



★**RM-418** - **32¢ EXCISE / TAX** on 2 pounds, black, *fine roulette*, control number **3539919**,
Macdonald’s *red* mimeograph on RM-398, rolled **1-10-D**, prepared for the Budget of June 1942

3539919 ★ RM-418 **32¢ EXCISE / TAX** on 2 pounds, fine roulette, rolled **1-10-D**

The same mimeograph occurs in *violet ink* as the variant **RM-420**. I feel that **RM-418** the original *red* surcharge was made on sheets in-stock prior to the tabling of the Budget, and that the *violet ink* surcharge **RM-420** was made on sheets purchased under the June 1942 Budget - thus additional *excise tax paid*.



★**RM-420** - **32¢ EXCISE / TAX** on 2 pounds, black, *fine roulette*, control number **3555856**,
Macdonald’s *violet* mimeograph on RM-398, rolled **1-10-D**, prepared for the June 1942 Budget

3555856 ★

RM-420

32¢ EXCISE / TAX on 2 pounds, fine roulette, rolled 1-10-D

Another “Macdonald Tobacco” violet ink variant occurs using “pica” lettering. The stencil was probably cut with a floating ball IBM “Selectric”, and is catalogued by Lee as RM-422. This anomaly, with the missing final “E” in EXCISE, is a stenographic typo on the stencil.



★RM-422 - 32c EXCISE / TAX on 2 pounds, black, *fine roulette*, control number 3563923,

Macdonald’s *purple ink* “pica” mimeograph on RM-398, rolled 1-10-D, prepared for the June 1942 Budget

3563923 ★

RM-422

32c EXCISE / TAX on 2 pounds, fine roulette, rolled 1-10-D

For general distribution under the 1942 Budget, BABN surcharged RM-398 in dark blue ink with their usual two line 2½ and 1½ mm. Gothic 32¢ / EXCISE TAX as RM-432.



★RM-432 - 32¢ / EXCISE TAX on 2 pounds, black, *fine roulette*, control number 3690670,
coded 1-23-D / AMD by “Imperial Tobacco”, Granby, P.Q., for October 1942

3601467		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3609489		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3610167		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3610170		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3610219		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3630397		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3636786		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3639354		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3657751		RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , rolled 1-10-D
3687781	10/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / AMD
3690670 ★	10/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / AMD
3716605	10/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / AMD
3754642	11/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / BMD
3760610 ★		RM-432 **	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , CHICAGO CUBS - PLUG CHEWING TOBACCO, by Rock City, uncoded
3780539	11/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / BMD
3822025	12/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / CMD
3826166	12/42	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / CMD
3856941	01/43	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / ANA
3859856	01/43	RM-432	32¢ / EXCISE TAX on 2 pounds, black, <i>fine roulette</i> , coded 1-23D / ANA

Under the Budget of March 3rd 1943 “**Imperial Tobacco**”, **Granby**, re-surcharged *on-hand* sheets of **RM-432** in deep blue with a 3½ mm. Gothic **64¢** and a dark blue 3½ x 7 mm. slug **00** as the company provisional **RM-441**.



★**RM-441** - **64¢ 00** over **32¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **3948538**, coded **1-23D** / **BOB** by “L.O. Grothe”, Granby, P.Q., in May 1943

3948538 ★ 03/43 **RM-441** **64¢ 0** over **32¢** / **EXCISE TAX** on 2 pounds, coded **1-23D** / **COA**

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce or fraction thereof, “**Rock City Tobacco**” re-surcharged **RM-432** blue-black ink with a 3 mm. Roman **64c 00** as the company provisional **RM-453**.



★**RM-453** - **64c 00** over **32¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **3960102**, mimeographed **6 .. 13D** / **3403** in March 1943

3960102 ★ 03/43 **RM-453** **64c 00** over **32¢** / **EXCISE TAX** on 2 pounds, mimeo **6 .. 13D** / **3403**

Lee Brandom made no distinction between the re-surcharges from “Rock City” and from “Imperial Tobacco”, listing them as (compressed) **64¢** and **96¢**. The recent finding of this blue-black (compressed) **64c ■■** over **32¢** / **EXCISE TAX** on 2 pound, as **RM-453**, shows that these distinctive re-surcharges should have been separately listed as coming from “Rock City Tobacco”.

Without any documentation in support, I feel that these *twin killer* **■■** re-surcharges from Rock City Tobacco were made on sheets obtained from Ottawa after the 1943 Budget was tabled (additional *excise tax paid*), and that their *single killer* **■** re-surcharges were made on sheets *in stock* when the Budget was tabled (additional *excise tax payable*).

The “**Imperial Tobacco**” re-surge of **RM-432**, using sheets purchased from Ottawa under the Budget, continued into the summer of 1943. The “Area Collector” oversaw the re-surcharging.



★ **RM-441** - **64¢** **O** over **32¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **4045135**, coded **1-23D** / **BOB** by L.O. Grothe, Granby, P.Q., in May 1943

3975514	03/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COA
3997742	04/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOB
3998349	04/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOB
4022868	04/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOB
4045135 ★	05/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4046732	05/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4060329	05/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4084057	05/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4086987	05/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4091818	05/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4108056	06/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COB
4115040	06/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COB
4128991	06/43	RM-441	64¢ O over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COB

When the Budget of March 1943 doubled the excise “**Macdonald Tobacco**” stamped *on-hand* sheets of **RM-432** in violet ink with a 7 mm. Gothic **64**, plus an 11 x 4 mm. violet **O** killer slug as the company provisional **RM-446**.



★ **RM-446** - **64** and **O** over **32¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **4199595**, Macdonald's 7 mm. violet Gothic *hand-stamped* re-surge, rolled **1-10-D**

4171340	RM-446	64 and — over 32¢ / EXCISE TAX on 2 pounds, rolled 1-10-D
4184115	RM-446	64 and — over 32¢ / EXCISE TAX on 2 pounds, rolled 1-10-D
4188149	RM-446	64 and — over 32¢ / EXCISE TAX on 2 pounds, rolled 1-10-D
4199595 ★	RM-446	64 and — over 32¢ / EXCISE TAX on 2 pounds, rolled 1-10-D

Under the 1943 Budget **BABN** re-surfaced their remaining sheets of **RM-432** with the 3 mm. dark blue Gothic **64¢**, plus three 7 mm. stacked horizontal *killer lines*, as **RM-462**.



★ **RM-462** - **64¢** over **32¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **4294665**, rolled **1-10-D** for the March 1943 Budget

4206655	RM-462	64¢ over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4277870	RM-462	64¢ over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4280031	RM-462	64¢ over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4294665 ★	RM-462	64¢ over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4294759	RM-462	64¢ over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4295830	RM-462	64¢ over 32¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D

In January 1943, thus prior to the tabling of the March 1943 Budget, “**Imperial Tobacco**”, **Granby**, had used these copies of the **BABN** surcharged **33¢** / **EXCISE TAX** two pound strip, **RM-433**.



★ **RM-433** - **33¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **4310189**, coded **1-23D / ANA** by “**Imperial Tobacco**”, **Granby**, P.Q., from January 1943

4310189 ★	01/43	RM-433	33¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / ANA
4312260	01/43	RM-433	33¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / ANA
4312743	01/43	RM-433	33¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / ANA

Under the March 1943 Budget **BABN** surcharged **RM-398** with their usual dark blue two-line 2½ and 1½ mm. Gothic **66¢** / **EXCISE TAX** as **RM-470**.



★ **RM-470** - **66¢** / **EXCISE TAX** on 2 pounds, black, *fine roulette*, control number **4332936**, coded **1-23D / BOB** by “**Imperial Tobacco**”, **Granby**, P.Q., from May 1943

4329397	04/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOB
4329719	04/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOB
4332390	05/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4332936 ★	05/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB

4333888	05/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOB
4348186	07/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOC
4353759	08/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOC
4356789	08/43	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOC

This final pair is cancelled at a later date - in January 1944



RM-470 - 66¢ / EXCISE TAX on 2 pounds, black, *fine roulette*, control number 4370918, coded 1-23D / APA by "Imperial Tobacco", Granby, P.Q., from January 1944

4370918	01/44	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / APA
4371265	01/44	RM-470	66¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / APA

For general distribution under the Budget of 1943, BABN surcharged RM-398 with their dark blue two-line 2½ and 1½ mm. Gothic 64¢ / EXCISE TAX as RM-468.



★RM-468 - 64¢ / EXCISE TAX on 2 pounds, black, *fine roulette*, control number 4817912, coded 1-23D / APA by "Imperial Tobacco", Granby, P.Q., from January 1944

4389775		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4391087		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4399224	09/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , mimeo 6-13D / 3409
4426322	07/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOC
4451310	07/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / AOC
4461383	08/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOC
4468132	08/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOC
4524424		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4534572		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4534576		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4550014		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4550468		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4550659		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4558260		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4687702	11/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOD
4709767	11/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOD
4719852	11/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOD
4722098	11/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / BOD
4734191	12/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COD
4761515	12/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COD
4761517	12/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COD
4762268	12/43	RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , coded 1-23D / COD
4778951		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4781358		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4790556		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D
4790566		RM-468	64¢ / EXCISE TAX on 2 pounds, <i>fine roulette</i> , rolled 1-10-D

4800863		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
4814529	01/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / APA
4814530	01/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / APA
4816823	01/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / APA
4817912 ★	01/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / APA
4820576	01/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / APA
4863819	02/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BPA
4871205	02/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BPA
4935418	03/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CPA
4937830	03/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CPA
4939532	03/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CPA
4945938	03/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CPA

For use under the 1943 Budget, **BABN** re-surcharged sheets of **RM-468** with their usual dark blue 3 mm. Gothic **66¢**, plus three 11 mm. horizontal *killer lines*, as **RM-469**. Note the length of the killers - this is unusual.



★ **RM-469** - **66¢** over **64¢** / EXCISE TAX on 2 pounds, black, *fine roulette*, control number **4997519**, coded **1-23D / BPA** by “Imperial Tobacco”, Granby, P.Q., from February 1944

4997519 ★	02/44	RM-469	66¢ over 64¢ / EXCISE TAX on 2 pounds, coded 1-23D / BPA
4998595	03/44	RM-469	66¢ over 64¢ / EXCISE TAX on 2 pounds, coded 1-23D / CPA

For general distribution under the Budget of 1943, **BABN** surcharged **RM-398** with their dark blue two-line 2½ and 1½ mm. Gothic **64¢** / EXCISE TAX as **RM-468**.

The ink coded dating of production was no longer mandatory on the package and, with the exception of “Imperial Tobacco”, and its affiliates, most of the other companies had ceased code dating their packages by mid-1943.



★ **RM-468** - **64¢** / EXCISE TAX on 2 pounds, black, *fine roulette*, control number **5962240**, coded **1-23D / BPB** by “Imperial Tobacco”, Granby, P.Q., from May 1944

5036089		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette
5040790		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
5040894		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
5041448		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
5046604		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
5046909		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
5052174		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, rolled 1-10-D
5083418	05/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BPB
5144655	06/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CPB
5146481	06/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CPB
5173944	07/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / APC
5356470		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5490531	11/44	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BPD
5617584		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5617587		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded

5619937		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5690226		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5703039	02/45	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / BSA
5929821		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5931504		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5931505		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
5962240 ★		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
6018355		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
6044664		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
6045839		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, mimeographed 6.. 13D
6095384		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
6473275 ★	12/45	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CSC
6992812	01/46	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / ATA
7227526	03/46	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CTA
7496025 ★	07/46	RM-468**	64¢ / EXCISE TAX on 2 pounds, fine roulette, on a can of Club Chewing Tobacco , by Imperial Tobacco, Granby - coded 1-23D / ATC , with three stickers - 20c / FEDERAL TAX / INCLUDED
7631697		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
8088888	12/46	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CTD
8108229		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
8344870	03/47	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / CVA
8375115	04/47	RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, coded 1-23D / AVB
878623		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
8786239		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded
8799570		RM-468	64¢ / EXCISE TAX on 2 pounds, fine roulette, un-coded

After April 1947, the printing of the surcharge was no longer mandated on tobacco stamps, and the use of **RM-398**, the unsurcharged stamp, resumed. The illustration comes from later use in 1953.



RM-398 - 2 pounds, black, *fine roulette*, control number **A4266884**, coded **318 / 1-23D** by "Imperial Tobacco", Granby, P.Q., from September 1953

9356994	03/48	RM-398	2 pounds, black, fine roulette, coded 1-23D / CAA
9371897 ★	12/47	RM-398**	2 pounds, black, fine roulette, a 6½" x 4½" x 2½" corrugated cardboard box of KING GEORGE'S / NAVY - CHEWING TOBACCO, the bottom is stamped 7412 in 8 mm. Roman figures

Early in 1948, and after the mandated surcharging was no longer required, "Rock City Tobacco" used a red mimeograph on **RM-398**, showing a 2½ mm. elite figure **.64**, as the company provisional **RM-458**.



★**RM-458** - **.64** on the 2 pound **RM-398**, black, *fine roulette*, control number **9799844**, a red mimeograph by "Rock City Tobacco"

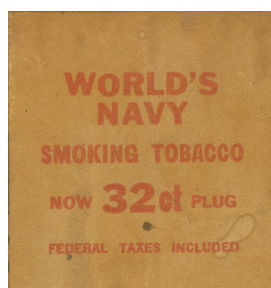
9503963		RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64
9515841 ★	01/48	RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64 , on a 7" x 3¼" x 3¼"

			corrugated cardboard box of WORLD'S NAVY - PLUG SMOKING TOBACCO labelled 32ct per plug, bottom stamped 8401 by the Rock City Tobacco Co. (1936) Ltd. Quebec - <u>see the next page</u>
9790736 ○	RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64	
9799844 ★	RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64	
A0242782	RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64	
A0243020	RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64	
A0326747	02/49 RM-458	2 pounds, black, <i>fine roulette</i> , red mimeograph .64, on a white tin of King George's Navy - Chewing Tobacco - 20¢ / plug	

--- "World's Navy - Plug Smoking Tobacco" - by "Rock City Tobacco", Quebec - [6-13-D] - scanned at 40% scale ---



★RM-458 - .64 on 2 pounds, black, *fine roulette*, control **9515841**, fine roulette, on a 7" x 3¼" x 3½" corrugated cardboard box of **World's Navy - Plug Smoking Tobacco** labelled **32 ct** per plug, and bottom stamped **8401** in January 1948, by the "Rock City Tobacco Co. (1936) Ltd.", Quebec City- for five 1/2 pound plugs? - Front label scanned at 83% scale



Later use of the unsurcharged **RM-398** in 1948-70



RM-398 - 2 pounds, black, *fine roulette*, control number **A4266884**, coded **318 / 1-23D** by "Imperial Tobacco", Granby, P.Q., from September 1953

A0913624		RM-398	2 pounds, black, <i>fine roulette</i> , King George's Navy Smoking Tobacco a yellow tin for 12 plugs - at 35¢ / plug
A1420731	08/50	RM-398	2 pounds, black, <i>fine roulette</i> , coded 1-23D / BCB
A2151116★		RM-398**	2 pounds, black, <i>fine roulette</i> , World's Navy Plug Smoking Tobacco a 3¼" high, 6" diameter round tin - at 50¢ / plug
A2322115		RM-398	2 pounds, black, <i>fine roulette</i> , King George's Navy Smoking Tobacco a round tin
A2408485		RM-398	2 pounds, black, <i>fine roulette</i> , King George's Navy Smoking Tobacco a blue tin for 12 plugs - at 50¢ / plug
A2602948		RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Crown Chewing Tobacco , by "Macdonald Tobacco", Montreal.
A2650478		RM-398	2 pounds, black, <i>fine roulette</i> , King George's Navy Chewing Tobacco a flat round tin - at 25¢ / plug
A3270440		RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , contains 20 plugs
A3375223		RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Crown Chewing Tobacco , by "Macdonald Tobacco", Montreal.
A3816844★		RM-398**	2 pounds, black, <i>fine roulette</i> , on a tin of Crown Chewing Tobacco , by "Macdonald Tobacco", Montreal.
A4249331	03/55	RM-398	2 pounds, black, <i>fine roulette</i> , coded 316 / 1-23D
A4266884★	03/55	RM-398	2 pounds, black, <i>fine roulette</i> , coded 318 / 1-23D
A?209148	07/56	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 12 / 1-23D
A4904483		RM-398	2 pounds, black, <i>fine roulette</i> , tin of Prince of Wales Chewing Tobacco , by "Macdonald Tobacco", Montreal.
A4940415		RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Crown Chewing Tobacco , by "Macdonald Tobacco", Montreal.
A5543009	06/58	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Club Chewing Tobacco , coded 36 / 1-23D
A5739985	06/59	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Club Chewing Tobacco , coded 46 / 1-23D
A6034310	09/60	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 63 / 1-23D
A6550102	02/60	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Club Chewing Tobacco , coded 56 / 1-23D
A6612865	01/63	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 91 / 1-23D
A6652110	08/63	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 98 / 1-23D
A7128086	01/66	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 39 / 1-23D
A7677339	12/68	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 74 / 1-23D
A8223553	10/70	RM-398	2 pounds, black, <i>fine roulette</i> , on a tin of Big Ben Chewing Tobacco , coded 96 / 1-23D

--- 2 Pounds - “Plug Tobacco” - *coarse roulette* - without control numbers - [post-1965] ---

The coarse roulette two pound stamp, **RM-399**, was used *without control numbers* after 1965. The following strip, with reversed company coding, and listed by Fritz Angst, was used by “Imperial Tobacco”, Granby probably in November 1973. I do not have the copy for illustration.

WANTED!

no controls	11/73	RM-399	2 pounds, coarse roulette, on a tin of Club Chewing Tobacco , coded 49 / 23D-1
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File path is [c:\ CR - STAMPS \ RM_STAMPS \ PLUG TOBACCO \ 2 pounds],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 19th 2013, JBH